

House Bill 1074

By: Representatives Jamieson of the 28th, Ray of the 136th, Buckner of the 130th, Reece of the 11th, Kidd of the 115th, and others

A BILL TO BE ENTITLED

AN ACT

To amend Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to tax exemptions, so as to allow the state-wide homestead exemption for unremarried surviving spouses of United States service members killed in action to be received on a subsequent homestead; to provide for applicability; to provide for a referendum; to provide for automatic repeal under certain circumstances; to provide for effective dates; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to tax exemptions, is amended by striking Code Section 48-5-52.1, relating to the state-wide homestead exemption for unremarried surviving spouses of United States service members killed in action, and inserting in its place a new Code Section 48-5-52.1 to read as follows:

"48-5-52.1.

(a) Any person who is a citizen and resident of Georgia and who is an unremarried surviving spouse of a member of the armed forces of the United States, which member has been killed in or has died as a result of any war or armed conflict in which the armed forces of the United States engaged, whether under United States command or otherwise, shall be granted a homestead exemption from all ad valorem taxation for state, county, municipal, and school purposes in the amount of the greater of \$32,500.00 or the maximum amount which may be granted to a disabled veteran under Section 2102 of Title 38 of the United States Code, as amended. As of January 1, ~~1999~~ 2006, the maximum amount which may be granted to a disabled veteran under ~~the above-stated federal law is \$43,000.00~~ Section 2102 of Title 38 of the United States Code, as amended, is \$50,000.00. For the purposes of this Code section, the term 'unremarried surviving spouse' of a member of the

1 armed forces includes the unmarried widow or widower of a member of the armed forces
2 who is receiving spousal benefits from the United States Department of Veterans Affairs.
3 The exemption shall be on the homestead which the unremarried surviving spouse owns
4 and actually occupies as a residence and homestead at the time such United States service
5 member was killed in action or any subsequent homestead which such unremarried
6 surviving spouse actually occupies as a residence and homestead. In the event such
7 surviving spouse remarries, such person shall cease to be qualified to continue the
8 exemption under this Code section effective December 31 of the taxable year in which such
9 person remarries. The value of all property in excess of such exemption granted to such
10 unremarried surviving spouse shall remain subject to taxation.

11 (b) In order to qualify for the exemption provided for in this Code section, the unremarried
12 surviving spouse shall furnish to the tax commissioner of the county of residence
13 documents from the Secretary of Defense evidencing that such unremarried surviving
14 spouse receives spousal benefits as a result of the death of such person's spouse who as a
15 member of the armed forces of the United States was killed or died as a result of a war or
16 armed conflict while on active duty or while performing authorized travel to or from active
17 duty during such war or armed conflict in which the armed forces of the United States
18 engaged, whether under United States command or otherwise, pursuant to the Survivor
19 Benefit Plan under Subchapter II of Chapter 73 of Title 10 of the United States Code or
20 pursuant to any preceding or subsequent federal law which provides survivor benefits for
21 spouses of members of the armed forces who were killed or who died as a result of any war
22 or armed conflict.

23 (c) An unremarried surviving spouse filing for the exemption under this Code section shall
24 be required to file with the tax commissioner information relative to marital status and
25 other such information which the county board of tax assessors deems necessary to
26 determine eligibility for the exemption. Each unremarried surviving spouse shall file for
27 the exemption only once with the tax commissioner. Once filed, the exemption shall
28 automatically be renewed from year to year, except that the county board of tax assessors
29 may require annually that the holder of an exemption substantiate his or her continuing
30 eligibility for the exemption. It shall be the duty of any person granted the homestead
31 exemption under this Code section to notify the tax commissioner in the event that person
32 for any reason becomes ineligible for such exemption.

33 (d) The exemption granted by this Code section shall be in lieu of and not in addition to
34 any other exemption from ad valorem taxation for state, county, municipal, and school
35 purposes which is equal to or lower in amount than such exemption granted by this Code
36 section. If the amount of any other exemption from ad valorem taxation for state, county,

1 municipal, and school purposes applicable to any resident qualifying under this Code
2 section is greater than or is increased to an amount greater than the amount of the
3 applicable exemption granted by this Code section, such other exemption shall apply and
4 shall be in lieu of and not in addition to the exemption granted by this Code section.

5 (e) The exemptions granted by this Code section shall apply to the tax year beginning on
6 January 1, ~~2001~~ 2007, and all tax years thereafter."

7 **SECTION 2.**

8 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the Secretary of
9 State shall call and conduct a referendum as provided in this section for the purpose of
10 submitting this Act to the electors of the State of Georgia for approval or rejection. The
11 Secretary of State shall conduct that election on the date of the November, 2006, state-wide
12 general election. The Secretary of State shall issue the call and conduct that election as
13 provided by general law. The Secretary of State shall cause the date and purpose of the
14 election to be published in the official organ of each county in the state once a week for two
15 weeks immediately preceding the date of the referendum. The ballot shall have written
16 thereon the following:

17 "() YES Shall the Act be approved which allows the state-wide homestead
18 exemption for unremarried surviving spouses of United States service
19 () NO members killed in action to be received on a subsequent homestead?"

20 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
21 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
22 such question are for approval of the Act, then Section 1 of this Act shall become effective
23 on January 1, 2007, and shall apply to all tax years beginning on or after that date. If the Act
24 is not so approved or if the election is not conducted as provided in this section, Section 1
25 of this Act shall not become effective and this Act shall be automatically repealed on the first
26 day of January immediately following that election date.

27 **SECTION 3.**

28 Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon
29 its approval by the Governor or upon its becoming law without such approval.

30 **SECTION 4.**

31 All laws and parts of laws in conflict with this Act are repealed.